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FINANCE DEPARTMENT

NOTIFICATION

The 15th April, 2023

S.R.O. No.188/2023.— In exercise of the powers conferred by Section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of Section 29 of the said Act or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in Section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:—

- (a) The registered person may apply for revocation of cancellation of such registration up to the 30th day of June, 2023;
- (b) The application for revocation shall be filed only after furnishing there turns due up to the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns; and
- (c) No further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in Section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration

under-section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under sub-section(1) of Section 30 of the said Act.

[No.11493—FIN-CT1-TAX-0005/2023/FIN.]

By Order of the Governor

DEBASHISH SAHOO

Under-Secretary to Government